

SUPPLEMENTARY INSTRUCTIONS FOR WEST VIRGINIA COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for your government, please include the following fiscal activities:

Your county general government
 Airport authorities (single-county)
 Community improvement districts (county)
 County boards of health
 County building commissions
 County development authorities
 County economic opportunity development districts
 County farmland protection boards
 County fire boards
 County library boards
 County parks and recreation commissions
 County waterworks and electric power systems
 Emergency ambulance service authorities (1975 law)
 Historic landmarks commissions (county)
 Hospital boards
 Regional library boards
 Regional water and wastewater authorities lacking autonomy
 Solid waste authorities (single county)
 Urban renewal authorities

PART 2 - REVENUES

3. A. Property taxes - Code T01

Include all current and delinquent ad valorem and supplemental property tax collections (real and personal) collected for all county funds and the agencies listed above. Include the Sheriff's commission on such collections, as well as tax penalties and interest.

3. B. Local sales taxes

6. Public utilities tax - Code T15 - Include:
 Public utility tax
 Franchise fees
 Emergency telephone service tax
8. Other - Code T19 - Include:
 Hotel occupancy tax

3. C. Licensing and permit taxes

3. Motor vehicle licenses (local) - Code T24 - Include:
 Amounts retained by the county for Motor Vehicle Registration fees
6. Other - Code T29 - Include:
 Animal control taxes
 Miscellaneous permits & licenses

3. E. Other taxes

2. Documentary and stock transfer tax – Code T51
 Include property transfer taxes

4. Intergovernmental revenues

D. Health and/or hospitals – From the State - Code C42

Include: Health department grants

E. Housing and community development– From the State Code C50

Include: Economic and community development

M. General support – From the State - Code C30

Include: Wine and liquor tax
 State payments in lieu of taxes
 Coal severance tax from state
 Oil and Gas severance tax

N. All other – From the State - Code C89

Include: State grants - Library
 State grants - Water improvement
 State grants - Commission on aging
 State grants - Flood disaster
 State grants – Synthetic fuel tax
 State grants - Other purposes

PART 3 – EXPENDITURES

8. Intergovernmental expenditures

Include payments to the state for:

Highways
 All other purposes

Include payments to other local governments for:

Financial administration
 Hospitals
 Fire service
 Garbage collection
 All other purposes

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.